

ID: CCA_2010040208354437

Number: **201017049**

Office:

Release Date: 4/30/2010

UILC: 6501.04-13

From:

Sent: Friday, April 02, 2010 8:35:49 AM

To:

Cc:

Subject: RE: New Form 872

Paragraph 2 of the current Form 872 is just a restatement of the law as it applies to refunds of nonpartnership items. Paragraph 2 is included essentially for information purposes for taxpayers who may be unaware that statute extensions also extend the period for filing a refund claim under section 6511(c)(1) for nonpartnership items.

Paragraph 4, first sentence, as a matter of law under section 6227(b), operates to extend the period for filing AAR's under section 6227(b) to 6 months from the end of the extension. The second and third sentence grant additional extensions for filing suit for partnership items and converted partnership items that would not otherwise occur without an agreement.